

**UNITED STATES COURT OF APPEALS**  
**FOR THE NINTH CIRCUIT**

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U.S. COURT OF APPEALS

SEP 29 2010

FILED \_\_\_\_\_  
DOCKETED \_\_\_\_\_  
DATE \_\_\_\_\_ INITIAL \_\_\_\_\_

SIVATHARAN NATKUNANATHAN, )

Petitioner-Appellant )

v. )

COMMISSIONER OF INTERNAL REVENUE,) )

Respondent-Appellee )

9<sup>th</sup> Cir. Doc. No.: 10-72151

Tax Ct. Doc. No.: 17291-07

**MOTION FOR LEAVE TO REPLACE BRIEF**

1. Appellant mailed to the court of appeals an **Informal Brief for Appellant** dated September 24, 2010.
2. Appellant mails with this motion, an updated **Informal Brief for Appellant** dated September 27, 2010.

**RELIEF SORT**

Whereof the appellant request the court of appeals to,

1. Disregard the brief dated September 24, 2010, and include the brief dated September 27, 2010 as the official filing of the INFORMAL BRIEF FOR APPELLANT.

Date: September 27, 2010

Signed: 

SIVATHARAN NATKUNANATHAN

Appellant

## CERTIFICATION OF SERVICE

This is to certify that the foregoing MOTION FOR LEAVE TO REPLACE BRIEF was served on the appellee by mailing the same on September 27, 2010.

Janet A. Bradley

United States Department of Justice, Tax Division, Appellate Section,

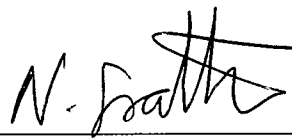
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P.O. Box 502,

Washington, D.C. 20044

Date: September 27, 2010

Signed: \_\_\_\_\_



Sivatharan Natkunanathan

Appellant